

- 52874 Serjeant William Henry Lea, Cheshire Regiment (Whixall, Whitchurch, Salop).
 275514 Corporal (Lance-Serjeant) Joseph Lee, Durham Light Infantry (Chesterfield, Derbyshire).
 10274 Serjeant William Leese, Border Regiment (Woodville).
 T4/252699 Corporal (acting Serjeant) Alfred Leevers, Army Service Corps (Southport).
 PW/1541 Company Serjeant-Major Harry Leighs, Middlesex Regiment (Stoke-on-Trent).
 86055 Private Edward Herbert Lewis, Machine Gun Corps (Foregate).
 4898 Private Edward James Lewis, Middlesex Regiment (Tottenham).
 27737 Serjeant George Lewis, Nottinghamshire and Derbyshire Regiment (Worcester).
 290363 Serjeant William Leys, Gordon Highlanders (New Machar, Aberdeenshire).
 6/1382 Company Serjeant-Major Charles Howard Linehan, Connaught Rangers (Southampton).
 200119 Private Alexander Linn, Scottish Rifles (Glasgow).
 266111 Private Albert Linney, Hertfordshire Regiment (Watford).
 592784 Acting Regimental Serjeant-Major Thomas Lishman, London Regiment (Hetton-le-Hole, Durham).
 7244 Company Serjeant-Major Frank Lister, King's Royal Rifle Corps (Woolwich).
 14017 Private William Little, Border Regiment (Carlisle).
 P/2673 Lance-Corporal Albert William Littlewood, Military Mounted Police (Barsby, Leicester).
 23186 Serjeant Frederick Livings, Essex Regiment (Poplar).
 M2/18511 Private Walter James Livy, Army Service Corps (Addlestone).
 16784 Company Serjeant-Major John William Loader, Nottinghamshire and Derbyshire Regiment (Nottingham).
 267176 Company Serjeant-Major Sydney W. D. Lockwood, Gloucestershire Regiment (Thetford, Norfolk).
 43319 Serjeant George Long, Machine Gun Corps (Cloughjordan).
 P/902 Lance-Corporal James William Long, Military Mounted Police (High Barnet, Herts.).
 233686 Lance-Corporal Reginald Long, London Regiment (Stoke Newington).
 19137 Serjeant Francis Longstaff, Durham Light Infantry (Shieldfield, Newcastle-on-Tyne).
 L/10977 Private (Lance-Corporal) William Looker, Middlesex Regiment (Kensington).
 281426 Serjeant Arthur Victor Loveless, London Regiment (Eltham).
 201185 Corporal Percy Lowe, Loyal North Lancashire Regiment (Adlington).
 T/18107 Temporary 1st Class Staff Serjeant-Major Thomas Joseph Lowrie, Army Service Corps ([E] Woolwich).
 24360 Serjeant Frank Lucas, Machine Gun Corps (Whitehaven).
 29217 Private William Lucas, Welsh Regiment (Reynoldstone, Glamorganshire).
 308015 Company Serjeant-Major (acting Regimental Serjeant-Major) John Lynn, West Riding Regiment (Radcliffe).
 7804 Serjeant (acting Company Serjeant-Major) Peter McArthur, Royal Highlanders (Avonbridge).
 P/4994 Lance-Corporal James Hugh McAully, Military Foot Police (Workington, Cumberland).
 18023 Private John McCaffrey, Border Regiment (Manchester).
 105002 Private Andrew McCall, Machine Gun Corps (Barnsbury, N.).
 1/5526 Serjeant Patrick McCann, Moyal Munster Fusiliers (Clonakilty).
 7728 Company Serjeant-Major James McCara, Machine Gun Corps (Auchterarder).
 30160 Private John McCarthy, Royal Army Medical Corps (Dublin).
 7244 Serjeant John McCarthy, Leinster Regiment (Cork).
 1808 Serjeant William John McClay, Royal Army Medical Corps (Woolwich).
 10303 Serjeant James McConnon, D.C.M., King's Own Scottish Borderers (Glasgow).
 14861 Serjeant William McConville, Royal Irish Fusiliers (Belfast).
 15388 Serjeant Albert McCune, Royal Irish Rifles (Belfast).
 10317 Company Serjeant-Major (acting Regimental Serjeant-Major) John McDermott, King's Own Scottish Borderers (Edinburgh).
 265661 Company Serjeant-Major Owen McDermott, West Riding Regiment (Skip-ton).
 17/525 Private James McDowell, Royal Irish Rifles (Belfast).
 499 Serjeant Albert McGaw, Military Mounted Police (Christchurch, Hants).
 23919 Private William Victor McGeoch, York and Lancaster Regiment (Shalton, Co. Durham).
 5497 Serjeant William Dow McGillivray, M.M., Machine Gun Corps (Glasgow).
 295056 Serjeant Myles McHugh, Manchester Regiment ("E" Manchester).
 4/9198 Company Serjeant-Major Thomas MacIlwham, Argyll and Sutherland Highlanders (Glasgow, Scotland).
 240573 Serjeant (acting Company Serjeant-Major) Alexander Wilson McIntosh, Gordon Highlanders (St. Combs).
 81023 Private Angus Isaac Mackay, Royal Army Medical Corps (Edinburgh).
 L/12120 Serjeant (acting Company Serjeant-Major) Robert McKeenan, Middlesex Regiment (Glengarnock, Ayrshire).
 S/1743 Serjeant Duncan McKenzie, Gordon Highlanders (Newcastle-on-Tyne).
 30437 Serjeant-Major John Mackenzie, Royal Army Medical Corps (Tayport).
 16287 Company Quartermaster-Serjeant Henry Karl McKnight, Royal Inniskilling Fusiliers (Killyleagh, co. Down).
 19122 Private John McKnight, D.C.M., King's Own Scottish Borderers (Glasgow).
 20426 Serjeant Alexander Maclean, Machine Gun Corps (Springburn).
 300171 Private (Lance-Corporal) Donald McLean, Argyll & Sutherland Highlanders Southend, Kintyre).
 5504 Regimental Serjeant-Major James McLean, Royal Scots Fusiliers (Aberdeen).
 50931 Lance-Corporal William McLean, Machine Gun Corps (Ayr).
 14369 Private Thomas McLevan, Essex Regiment (West Meath).
 25245 Serjeant Michael J. McLoughlin, Royal Dublin Fusiliers (Athy, co. Kildare).
 26916 Serjeant John McManomny, Machine Gun Corps (York).